



General Assembly

Amendment

January Session, 2011

LCO No. 8247

HB0655908247HD0

Offered by:

REP. RITTER M., 1st Dist.
REP. KIRKLEY-BEY, 5th Dist.
REP. MCCRORY, 7th Dist.
REP. GONZALEZ, 3rd Dist.

REP. ROBLES, 6th Dist.
SEN. FONFARA, 1st Dist.
SEN. COLEMAN, 2nd Dist.

To: House Bill No. 6559

File No. 584

Cal. No. 345

**"AN ACT CONCERNING A MUNICIPAL OPTION TO SEND
MUNICIPAL TAX BILLS VIA ELECTRONIC MAIL."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective from passage and applicable to assessment*
4 *years commencing on or after October 1, 2011*) (a) For the purposes of this
5 section:

6 (1) "Apartment property" means a building containing four or more
7 dwelling units used for human habitation, the parcel of land on which
8 such building is situated, and any accessory buildings or other
9 improvements located on such parcel;

10 (2) "Residential property" means a building containing three or
11 fewer dwelling units used for human habitation, the parcel of land on
12 which such building is situated, and any accessory buildings or other

13 improvements located on such parcel; and

14 (3) "Base year" means the assessment year commencing October 1,
15 2010; and

16 (4) "Adjusted tax levy" means the total amount of taxes raised by
17 taxation in a fiscal year by a municipality.

18 (b) Notwithstanding any provision of the general statutes or any
19 special act, municipal charter or any home rule ordinance, any
20 municipality in which the provisions of section 12-62n of the general
21 statutes were effective for the assessment year commencing October 1,
22 2010, shall make annual adjustments to the assessment rate charged to
23 apartment and residential property in accordance with the provisions
24 of this section, but in no event shall the assessment rate for any class of
25 property be in excess of seventy per cent.

26 (c) For the assessment year commencing October 1, 2011, in any
27 municipality that adopts the property tax system under this section,
28 apartment property shall be assessed at a rate of fifty per cent. For
29 assessment years commencing on and after October 1, 2012, the
30 assessor shall determine a rate of assessment for apartment property
31 that will have the effect of phasing in proportionate increases in the
32 rate so that, by the assessment year commencing October 1, 2015, the
33 assessment rate for apartment property shall be seventy per cent.

34 (d) In any municipality that adopts the property tax system under
35 this section, for the assessment year commencing October 1, 2011, and
36 only for said assessment year, the assessor shall determine a rate of
37 assessment for residential property that will have the effect of
38 increasing the average property tax for residential property as a result
39 of revaluation by three and one-half per cent over the property tax for
40 such property class in the base year, but in no event shall the
41 assessment rate be less than twenty-three per cent. For assessment
42 years commencing on and after October 1, 2011, the assessor shall then
43 calculate an adjustment to the rate of assessment for residential
44 property in accordance with subsection (e) of this section.

45 (e) Not later than January thirty-first or the completion of the grand
46 list, whichever is later, the assessor shall annually calculate the
47 difference in the adjusted tax levy by such municipality in the current
48 fiscal year and the prior fiscal year. The assessor shall then adjust the
49 adjusted tax levy for the current fiscal year in accordance with any
50 change in the consumer price index for all urban consumers in the
51 northeast region in the preceding fiscal year. If, after such adjustment,
52 (1) the adjusted tax levy in the current fiscal year exceeds the adjusted
53 tax levy in the prior fiscal year by more than one hundred per cent of
54 the rate of inflation, as determined in accordance with such consumer
55 price index, the assessor, in his or her calculation of the assessment
56 ratios for the next grand list, shall increase the rate of assessment for
57 residential properties from the prior grand list year by five per cent; (2)
58 the adjusted tax levy in the current fiscal year exceeds the adjusted tax
59 levy in the prior fiscal year by more than fifty per cent, but not more
60 than one hundred per cent, of such rate of inflation, the assessor shall
61 increase such rate of assessment by three and one-half per cent; (3) the
62 adjusted tax levy in the current fiscal year exceeds the adjusted tax
63 levy in the prior fiscal year by not more than fifty per cent of such rate
64 of inflation, the assessor shall increase such rate of assessment by two
65 and one-half per cent; (4) the adjusted tax levy in the current fiscal year
66 is equal to the adjusted tax levy in the prior fiscal year, or is less than
67 one-half per cent less than the adjusted tax levy in the prior fiscal year,
68 the assessor shall increase such rate of assessment by one and one-half
69 per cent; and (5) the adjusted tax levy in the current fiscal year is less
70 than the adjusted tax levy in the prior fiscal year by at least one-half
71 per cent, the assessor shall make no change in such rate of assessment.

72 (f) Not later than June fifteenth in any year in which the adjusted tax
73 levy in the current fiscal year increases by more than two and six-
74 tenths per cent over the adjusted tax levy in the prior fiscal year, one
75 per cent of the total number of electors of such municipality may
76 petition in writing for a referendum on the budget establishing such
77 increase. Any such referendum shall be held not more than ten days
78 after receipt of such petition by the town clerk and shall be conducted

79 in accordance with the provisions of chapter 90 of the general statutes.
80 Such budget shall not become effective unless a majority of the electors
81 voting in such referendum vote in favor thereof. Only one referendum
82 may be held, and, if the vote is against the budget, such municipality
83 shall so adjust the budget as to limit any increase to be equal to or less
84 than two and six-tenths per cent."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2011</i>	New section